



**DEPARTMENT OF THE TREASURY**  
**ALCOHOL AND TOBACCO TAX AND TRADE BUREAU (TTB)**  
**BREWER'S BOND**

*(You must file two copies of this bond with original signatures.  
Please see the instructions on the back.)*

Please check one box. This bond covers a:

☐ Brewery ☐ Pilot Brewing Plant

EIN: \_\_\_\_\_

DATE: \_\_\_\_\_

What is your brewery's legal name?

If your brewery is incorporated, a limited liability company, a partnership, or a limited partnership, list the State of incorporation or organization.

What is your brewery's business office address?

(Number and Street) (City) (County) (State) (Zip Code)

What is the location of your brewery?

(Number and Street) (City) (County) (State) (Zip Code)

What surety issues this bond?

The amount of this bond is \_\_\_\_\_. The bond effective date is \_\_\_\_\_.

The bond type is (check one): ☐ Original ☐ Strengthening ☐ Superseding

**Penalties of Perjury Statement**

I agree to all terms and conditions of the bond as listed on the back of this form and I further declare under penalties of perjury that none of the persons owning, controlling or actively participating in the management of the brewery has ever been convicted in a court of competent jurisdiction of:

- Any fraudulent noncompliance with any provision of law of the United States
  - if it relates to Internal Revenue or Customs taxation of distilled spirits, wines or beer, or
  - if the offense is compromised with the individual, firm, partnership, corporation or association on payment of penalties or otherwise;

OR

- Any felony under a law of any State or the District of Columbia, or the United States, prohibiting the manufacture, sale, importation, or transportation of distilled spirits, wines, beer, or other intoxicating liquor.

We witness our hands and seals this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Signed, sealed, and delivered in the presence of--

Brewery Name \_\_\_\_\_ Surety Company \_\_\_\_\_

Signature \_\_\_\_\_ Signature \_\_\_\_\_

Name and Title \_\_\_\_\_ Name and Title \_\_\_\_\_

Seal or two witnesses \_\_\_\_\_ Seal \_\_\_\_\_

**Alcohol and Tobacco Tax and Trade Bureau - Approval and Acceptance**

On behalf of the United States of America, I approve and accept this bond.

Director, National Revenue Center  
Alcohol and Tobacco Tax and Trade Bureau

Date Approved \_\_\_\_\_

This bond expires on \_\_\_\_\_

**What is the purpose of this bond?**

We, the brewery (as principal) and the surety, promise ourselves to the United States of America for payment in the amount of this bond in lawful money of the United States. This bond firmly binds ourselves, together and individually, our heirs, executors, administrators, successors, and assigns.

**At the premises identified in this bond the brewery is now engaged in, or intends to engage in:**

- the business of producing beer on the premises of the brewery; OR
- the operation of a pilot brewing plant.

***These are the terms of this bond.*****1. What is the bond effective date?**

- This bond is effective only if TTB agrees to accept this bond.
- If TTB accepts this bond it is effective without notice to us.
- The bond effective date is the date listed on the front of this bond.

**2. When does this bond terminate?**

- This bond terminates with respect to the accrual of further liability four years from the effective date.
- We may continue the bond in force for additional, successive, periods of four years by mutually agreeing to extend the bond, with a Brewer's Bond Continuation Certificate, Form 5130.23. The continuation certificate continues the bond in force only if TTB agrees to accept it.

***These are the conditions of this bond.***

1. **Liability:** I, the brewery, must pay to the United States, according to the laws and regulations of the United States, the taxes on all beer, including penalties and interest, for which I become liable.

**(a) Liability as a brewery: I am liable for taxes for all beer removed for consumption or sale, including beer that I:**

- (1) transfer to this brewery from other breweries or pilot brewing plants I control;
- (2) import in bulk and remove from customs custody for transfer to my internal revenue bond;
- (3) remove without payment of tax for export or for vessels or aircraft supplies but which is not exported or used as authorized; and
- (4) remove without payment of tax for authorized research, development, or testing relating to beer I brew, produce, or receive.

**(b) Liability as a pilot brewing plant: As a pilot brewing plant operator I am liable for taxes for all beer I brew, produce, or receive on the pilot brewing plant.**

2. **Faithful compliance:** I must comply faithfully in all respects, without fraud or evasion, with all legal and regulatory requirements relating to the production and sale of beer.
3. **Full obligation:** This obligation remains in full force and effect until I fulfill my obligations under the laws and regulations.
4. **Changes while bond is in effect:** We agree that all stipulations, covenants, and agreements of this bond extend and apply equally to any change in the business that requires a new or amended Brewer's Notice for this brewery or pilot brewing plant. This condition does not apply when the change is a change in the ownership of the business or in a change of location of the premises.
5. **We agree that TTB may grant the brewery an installment payment agreement for taxes, penalties, and interest.** Installment agreements are within the terms and conditions of the bond and do not affect TTB's ability to pursue all available remedies against us under the bond.
6. **United States action if we breach any condition:** On the breach of any of the conditions of this bond, the United States may pursue remedies against the brewer or surety independently, or against both jointly. The surety waives any right or privilege to require that the United States must first start an action, intervene in any action already started, or otherwise exhaust its remedies, against the brewer.

**Paperwork Reduction Act Notice**

This request is in accordance with The Paperwork Reduction Act of 1995. We use this information to determine whether you are qualified to operate as a brewer. We must identify: you as the brewer, the surety company, and the penal sum of the bond. The information we request is required for you to obtain a benefit and is mandatory by law (26 U.S.C. § 5401).

We estimate the average burden associated with this collection to be 1 hour per brewer, depending on individual circumstances. Address your comments concerning the accuracy of this burden estimate and suggestions to reduce this burden to: Reports Management Officer, Regulations and Procedures Division, Alcohol and Tobacco Tax and Trade Bureau, Washington, DC 20220.

An agency may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a currently valid OMB control number.

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## Privacy Act Information

We provide this information to comply with Section 3 of the Privacy Act of 1974 (5 U.S.C. 552a(e)(3)):

1. **What is TTB's authority to ask for this information?** We require this information under the authority of 26 U.S.C. 5401. You must disclose this information to obtain authority to conduct brewing operations.
2. **What is the purpose for this information collection?** You provide this information to give us a bond for your compliance with requirements to establish a brewery, so that we may identify you as a brewer, and to identify your collateral for a brewer's bond.
3. **How does TTB routinely use this information?** We use this information to make determinations for the purposes described in paragraph 2. Also, we may disclose the information to other Federal, State, foreign and local law enforcement and regulatory agency personnel to verify information on the form where such disclosure is not prohibited by law. We may disclose the information to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. Finally, we may disclose the information to members of the public in order to verify information on the form where such disclosure is not prohibited by law.
4. **What is the effect of my not supplying the information TTB requests?** If you fail to supply complete information then we will delay processing and may disapprove or deny your application.

## Brewer's Bond — Instructions

1. **Where can I get assistance?**  
For help with this form, you may call us toll-free at 1-877-882-3277.
2. **Why must I submit two copies with original signatures?**  
If we accept your bond we will keep one copy in our files and return the second copy to you for your records. You must file two copies. Sign both copies with original signatures. The person who signs must have authority to sign.
3. **Where do I send this bond?**  
Send both signed copies and necessary attachments to:  
Director, National Revenue Center  
Alcohol and Tobacco Tax and Trade Bureau  
550 Main Street, Suite 8002  
Cincinnati, OH 45202
4. **What is an EIN?**  
EIN stands for Employer Identification Number. We use your EIN to identify your brewery in our registry and tax systems. If you do not have an EIN, you must obtain one from the Internal Revenue Service (IRS). Use an IRS Form SS-4 and follow instructions on the form to apply for an EIN.
5. **What is a surety?**  
A surety is a company that promises to ensure payment of your liability, up to the amount of the bond. The Secretary of the Treasury authorizes qualified companies to give bonds and to act as corporate surety to protect revenue. You may find a list of authorized corporate sureties in Treasury Department Circular 570, available from the Surety Bond Branch, Financial Management Service, Department of the Treasury, Washington, DC 20220 or at [www.fms.treas.gov](http://www.fms.treas.gov).
6. **May I use more than one surety company?**  
No. You may use only a single surety to execute your bond. You may file a strengthening bond with a different surety.
7. **How do I determine the bond amount?**  
The bond amount is equal to 10 percent of the maximum amount of tax liability for a calendar year beginning January 1. **The minimum bond amount is \$1,000 (\$500 for a pilot brewing plant).** The maximum is \$500,000. Please see 27 CFR Part 25 to determine the appropriate bond amount, or call us toll-free at 1-877-882-3277 for assistance.
8. **What type of bond do I file?**
  - When you start your brewery you must file an **original** bond.
  - You may file a **strengthening** bond to add more coverage to your existing bond.
  - You may file a **superseding** bond after your original bond expires or is terminated, or if you change surety companies.
  - You have the option of filing a **Brewer's Bond Continuation Certificate**, TTB Form 5130.23, rather than a superseding bond, if you continue your coverage with the same surety company and the bond amount remains the same.

**9. What do I list for “brewery’s name” and who signs this bond for me?**

Brewery Name and Signature		
If the brewery is...	Then your brewery’s name on the bond must include...	And...
An individual, or individuals	The full given name of each individual	Each individual <b>OR</b> an empowered attorney-in-fact must sign the bond ( <i>see item 10</i> ).
A partnership	<ul style="list-style-type: none"><li>• Your firm’s name, followed by</li><li>• The names of all its members</li></ul>	Each partner must sign <b>OR</b> an authorized partner must sign <b>OR</b> an empowered attorney-in-fact must sign the bond ( <i>see item 10</i> ).
A limited partnership ( <i>LP</i> )	<ul style="list-style-type: none"><li>• Your LP name</li></ul>	The person who is authorized to sign for the limited partnership must give their signature and title <b>AND</b> the limited partnership’s seal, if applicable.
A corporation or limited liability company ( <i>LLC</i> )	<ul style="list-style-type: none"><li>• Your corporate or LLC name</li><li>• The name of the state of incorporation or organization</li><li>• The location of the principal office</li></ul>	The person authorized to act for the corporation must give their signature and title ( <i>see item 11</i> ) <b>AND</b> the corporate seal must attest to the signature. ( <i>If there is no seal the brewery must state that fact and two witnesses must sign the bond.</i> )

**10. Who is an “empowered attorney-in-fact?”**

An attorney-in-fact is anyone you authorize to obligate you by signing this bond. You must attach an authenticated copy of a power of attorney to authorize your attorney-in-fact to sign for you.

**11. Who may sign for a partnership, corporation or LLC?**

When only one person signs for a partnership, association, LLC, or corporation, you must attach one of these as an appropriate authorization: (1) an authenticated copy of a power of attorney, (2) a resolution of the board of directors, (3) excerpt of the bylaws, or (4) other document authorizing the person to sign the bond for you.

**12. What if TTB already has an authorizing document for the person signing for the brewery?**

If we already have an authorization on file you may attach a statement to that effect.

**13. Who signs for the surety company?**

Authorized persons sign for the surety, attested under the surety’s seal. You must attach a power of attorney from the surety.

**14. Who must witness the signatures?**

You must have either two witnesses to the brewery representative’s signature or a corporate seal to attest to the signature. The surety must attest to their signature with their seal.

**15. How do I make corrections to the bond if I make a mistake?**

Where you make any alteration or erasure in the bond you must incorporate a statement consenting to the alteration. You must add this statement in the side margin of the bond. Both the person signing for the brewery and surety must initial the statement:

We consent to this correction to the bond: brewery \_\_\_\_\_ and surety \_\_\_\_\_ .  
(initials) (initials)

**16. What if I download this form from the Internet and I cannot print both sides on one page?**

We prefer that the bond be on a single sheet. However, if you cannot print on one sheet, you may print two pages. But, you must include your EIN and current date on the front and back pages of the bond in the block provided.